



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name:                     HIXTON MUNICIPAL WATER UTILITY                    

Principal Office: 145 EAST MAIN  
P.O. BOX 127  
HIXTON, WI 54635

\_\_\_\_\_

For the Year Ended: DECEMBER 31, 2002

\_\_\_\_\_

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MS SHANNON BUNNELL of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/24/2003
(Signature of person responsible for accounts)	(Date)

VILLAGE CLERK  
\_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HIXTON MUNICIPAL WATER UTILITY**Utility Address:** 145 EAST MAIN  
P.O. BOX 127  
HIXTON, WI 54635**When was utility organized?** 3/1/1965**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS SHANNON BUNNELL**Title:** VILLAGE CLERK**Office Address:**145 EAST MAIN  
P.O. BOX 127  
HIXTON, WI 54635**Telephone:** (715) 963 - 3732**Fax Number:** (715) 963 - 9102**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS BRANDI SUDA**Title:** ACCOUNTANT**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP2411 HILLCREST PARKWAY, SUITE 6  
P.O. BOX 1148  
EAU CLAIRE, WI 54702**Telephone:** (715) 833 - 1717 EXT 25**Fax Number:****E-mail Address:** bsuda@virchowkrause.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. DAVE LINBERG**Title:** PRESIDENT**Office Address:**145 EAST MAIN STREET  
P.O. BOX 127  
HIXTON, WI 54635**Telephone:** (715) 963 - 3732**Fax Number:** (715) 963 - 9102**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR BILL BENZ**Title:** SUPERINTENDENT**Office Address:**145 EAST MAIN  
P.O. BOX 127  
HIXTON, WI 54635**Telephone:** (715) 963 - 3732**Fax Number:** (715) 963 - 9102**E-mail Address:** hixtonvl@triwest.net

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**Name of utility commission/committee:** RAN BY VILLAGE BOARD

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**Names of members of utility commission/committee:**MR STEPHEN KIRSCHNER, BOARD MEMBER  
MR JIM LARSON, BOARD MEMBER  
MR DAVE LINBERG, PRESIDENT  
MR MERLIN PETERSON, BOARD MEMBER  
MR DAVE WEST, BOARD MEMBER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	41,179	37,897	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	31,570	30,665	2
Depreciation Expense (403)	10,346	6,897	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,486	7,962	5
<b>Total Operating Expenses</b>	<b>52,402</b>	<b>45,524</b>	
<b>Net Operating Income</b>	<b>(11,223)</b>	<b>(7,627)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(11,223)</b>	<b>(7,627)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,359	6,496	9
Miscellaneous Nonoperating Income (421)	0	0	10
<b>Total Other Income</b>	<b>1,359</b>	<b>6,496</b>	
<b>Total Income</b>	<b>(9,864)</b>	<b>(1,131)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(9,864)</b>	<b>(1,131)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,310	8,786	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
<b>Total Interest Charges</b>	<b>9,310</b>	<b>8,786</b>	
<b>Net Income</b>	<b>(19,174)</b>	<b>(9,917)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	52,468	62,385	19
Balance Transferred from Income (433)	(19,174)	(9,917)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>33,294</b>	<b>52,468</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	1,359	4
<b>Total (Acct. 419):</b>	1,359	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		5
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		6
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		7
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		8
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		9
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		10
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		11
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	41,179	0	0	0	<b>41,179</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
.						
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>41,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,179</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	796,562	775,361	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	127,895	119,940	<b>2</b>
<b>Net Utility Plant</b>	<b>668,667</b>	<b>655,421</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	11,799	13,954	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>11,799</b>	<b>13,954</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,037	7,067	<b>8</b>
Temporary Cash Investments (132)	13,583	23,145	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	5,593	5,594	<b>11</b>
Other Accounts Receivable (143)	0	18,698	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	4,921	1,225	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>30,134</b>	<b>55,729</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>710,600</b>	<b>725,104</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	17,796	17,796	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	33,294	52,468	<b>23</b>
<b>Total Proprietary Capital</b>	<b>51,090</b>	<b>70,264</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	166,349	153,761	<b>26</b>
<b>Total Long-Term Debt</b>	<b>166,349</b>	<b>153,761</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		18,700	<b>28</b>
Payables to Municipality (233)	174	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	674	674	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>848</b>	<b>19,374</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	492,313	481,705	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>710,600</b>	<b>725,104</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	796,562	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)					<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>796,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	127,895	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>127,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>668,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	119,940				<b>119,940</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	10,346				<b>10,346</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	368				<b>368</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>10,714</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,714</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	2,759				<b>2,759</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>2,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,759</b>	<b>19</b>
<b>Balance End of Year</b>	<b>127,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,895</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	1.80%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	17,796	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>17,796</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
JACKSON COUNTY BANK	09/09/2002	09/09/2005	5.75%	151,120	1
JACKSON COUNTY BANK	09/08/2002	09/09/2005	3.99%	15,229	2
<b>Total for Account 224</b>				<b>166,349</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	10,486	2
Charged electric department expense		3
Charged sewer department expense	82	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>10,568</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	9,743	6
Social Security taxes	789	7
PSC Remainder Assessment	36	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>10,568</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
N/P JACKSON COUNTY BANK	419	8,924	8,924	419	3
LOAN FROM JACKSON COUNTY BANK #2	255	386	386	255	4
<b>Subtotal</b>	<b>674</b>	<b>9,310</b>	<b>9,310</b>	<b>674</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>674</b>	<b>9,310</b>	<b>9,310</b>	<b>674</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	481,705	0	0	0	0	<b>481,705</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	10,608					<b>10,608</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>492,313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492,313</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	11,799	2
<b>Total (Acct. 124):</b>	<b>11,799</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	5,593	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>5,593</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER FOR JOINT METER AND REIMBURSEMENT OF SEWER PLANT PAID	4,921	12
<b>Total (Acct. 145):</b>	<b>4,921</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY FOR PROPERTY TAX EQUIVALENT	174	16
<b>Total (Acct. 233):</b>	<b>174</b>	
<b>Other Deferred Credits (253):</b>		
NONE		17
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	601,178	0	0	0	<b>601,178</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	123,917	0	0	0	<b>123,917</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	487,009	0	0	0	<b>487,009</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(9,748)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(9,748)</b>	
Net Operating Income	(11,223)	0	0	0	<b>(11,223)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	17,796	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	42,881	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>60,677</b>	
<b>Net Income</b>		
Net Income	(19,174)	5
<b>Percent Return on Proprietary Capital</b>	<b>-31.60%</b>	

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## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

Both loans at Jackson County Bank were extended and added to.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### ACCOUNTANTS' COMPILATION REPORT

To the Village Board  
Village of Hixton  
Hixton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Hixton Municipal Water Utility, an enterprise fund of the Village of Hixton as of December 31, 2002, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2002 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

VIRCHOW, KRAUSE & COMPANY, LLP

Eau Claire, Wisconsin  
March 21, 2003

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership - Contacts (Page iv)**

12/23/03 email:  
Elaine,

Sorry for the delay in responding to you. The utility wanted to confirm with their engineers that the developer paid for and installed the services. The utility will be refunding \$800 of the \$1,200 to the customers within the new development and any unauthorized charge collected in 2003. The other \$400 was a charge for a service that was installed by the utility several years ago, and now that a house was built on that lot, the utility has charged them the \$400.

Happy Holidays,

Brandi

Brandi M. Suda, CPA  
Virchow, Krause & Company, LLP  
P.O. Box 1148  
Eau Claire, WI 54702

11/4/03 reply to VK:  
Dear Brandi,

Sorry for the delay in responding to you. I referred your response to a staff auditor for review and she was on vacation last week. Our auditor, Kathy Butzlaff, says it appears the developer paid for and contributed the services. Therefore, unfortunately, the \$1,200 reported in Account 474 appears to be additional, unauthorized charges, and must be refunded to customers. In addition, if any such additional, unauthorized charges were collected in 2003, they must also be refunded. Please confirm that the utility will refund these charges.

Regards, Elaine

10/29/03 response:  
Elaine,

The Hixton Municipal Water Utility has asked me to response to your letter. The \$1,200 reported in account 474 is charges to new customers (\$400 each) to hook up to a water service. The water utility did not install or pay for the installation of the water services. The village clerk is new in 2002 and was told that all new customers are charged \$400 to connect to a water service as required by the PSC. I did not see anywhere in their rate order for the hook up fees as described above and believe they probably confused this with the \$400 charge in the rate order to install a water service. Please let me know what they should do to correct this and feel free to contact me with any other questions. Also, please consider that the utility is currently having cash flow difficulties and returning this money may cause an additional hardship on the utility.

Sincerely,

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## FINANCIAL SECTION FOOTNOTES

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Brandi Suda

Brandi M. Suda, CPA  
Virchow, Krause & Company, LLP  
P.O. Box 1148  
Eau Claire, WI 54702

October 20, 2003

Ms. Shannon Bunnell, Village Clerk  
Hixton Municipal Water Utility  
P.O. Box 127  
Hixton, WI 54635-0127

2002 Analytical Review DWCCA-2570-ELE

Dear Ms. Bunnell:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issue:

On Page W-4, \$1,200 is reported in Account 474 described as "hook up fees". Please provide more detail to describe these revenues. Is this a fee charged under an authorized tariff? Is so, please provide the tariff number. Is not, what is the purpose of this fee and who authorized the fee?

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs



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## FINANCIAL SECTION FOOTNOTES

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	39,581	1
<b>Total Sales of Water</b>	<b>39,581</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	27	2
Other Water Revenues (474)	1,571	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>1,598</b>	
<b>Total Operating Revenues</b>	<b>41,179</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	16,207	5
General Operating Expenses (680-690)	15,363	6
<b>Total Operation and Maintenance Expenses</b>	<b>31,570</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	10,346	7
Amortization Expense (404)		8
Taxes (408)	10,486	9
<b>Total Other Operating Expenses</b>	<b>20,832</b>	
<b>Total Operating Expenses</b>	<b>52,402</b>	
<b>NET OPERATING INCOME</b>	<b>(11,223)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	10	127	224	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>127</b>	<b>224</b>	
Metered Sales to General Customers (461)				
Residential	150	6,719	16,970	4
Commercial	37	4,824	6,929	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>187</b>	<b>11,543</b>	<b>23,899</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		15,020	8
Other Sales to Public Authorities (464)	4	99	438	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>202</b>	<b>11,769</b>	<b>39,581</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	15,020	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>15,020</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	27	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>27</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	371	7
<b>Other (specify):</b>		
HOOK UP FEES	1,200	8
<b>Total Other Water Revenues (474)</b>	<b>1,571</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		9
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	6,315	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,105	3
Chemicals (630)	3,307	4
Supplies and Expenses (640)	2,718	5
Repairs of Water Plant (650)	762	6
Transportation Expenses (660)		7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>16,207</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	9,941	8
Office Supplies and Expenses (681)	566	9
Outside Services Employed (682)	1,259	10
Insurance Expense (684)	580	11
Employees Pensions and Benefits (686)	2,941	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	76	14
Uncollectible Accounts (690)	0	15
<b>Total General Operating Expenses</b>	<b>15,363</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>31,570</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		9,743	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		82	2
<b>Net property tax equivalent</b>		<b>9,661</b>	
Social Security		789	3
PSC Remainder Assessment		36	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>10,486</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jackson				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.225100				3
County tax rate	mills		9.025000				4
Local tax rate	mills		3.337500				5
School tax rate	mills		9.019400				6
Voc. school tax rate	mills		2.720000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.327000</b>				10
Less: state credit	mills		1.389800				11
<b>Net tax rate</b>	mills		<b>22.937200</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>3.337500</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.739400</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.076900</b>				17
<b>Total Tax Rate</b>	mills		<b>24.327000</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.619760</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.937200</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.215558</b>				21
Utility Plant, Jan. 1	\$	775,361	775,361				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>775,361</b>	<b>775,361</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>775,361</b>	<b>775,361</b>				26
Assessment Ratio	dec.		0.883942				27
<b>Assessed Value</b>	\$	<b>685,374</b>	<b>685,374</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.215558</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>9,743</b>	<b>9,743</b>				30
Tax Equivalent per 1994 PSC Report	\$	7,291					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>9,743</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	175		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	3,882		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>4,057</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	13,833	12
Structures and Improvements (321)	9,189	87,670	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	12,472	83,130	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>21,661</b>	<b>184,633</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,423		23
<b>Total Water Treatment Plant</b>	<b>2,423</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	175		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			175	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			3,882	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>4,057</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,833	12
Structures and Improvements (321)			96,859	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			95,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>206,294</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,423	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,423</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			175	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	19,901		<b>26</b>
Transmission and Distribution Mains (343)	221,148	176,421	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	65,551	10,603	<b>29</b>
Meters (346)	12,907	1,097	<b>30</b>
Hydrants (348)	42,071	20,773	<b>31</b>
Other Transmission and Distribution Plant (349)	137		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>361,890</b>	<b>208,894</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	1,791		<b>35</b>
Computer Equipment (372.1)	610		<b>36</b>
Transportation Equipment (373)	11,079		<b>37</b>
Other General Equipment (379)	2,283		<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>15,763</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>405,794</b>	<b>393,527</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>405,794</b>	<b>393,527</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			19,901	26
Transmission and Distribution Mains (343)			397,569	27
Fire Mains (344)			0	28
Services (345)			76,154	29
Meters (346)	130		13,874	30
Hydrants (348)	2,629		60,215	31
Other Transmission and Distribution Plant (349)			137	32
<b>Total Transmission and Distribution Plant</b>	<b>2,759</b>	<b>0</b>	<b>568,025</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			1,791	35
Computer Equipment (372.1)			610	36
Transportation Equipment (373)			11,079	37
Other General Equipment (379)			2,283	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>15,763</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,759</b>	<b>0</b>	<b>796,562</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>2,759</b>	<b>0</b>	<b>796,562</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,057	1,057	1
February			958	958	2
March			990	990	3
April			1,357	1,357	4
May			1,737	1,737	5
June			1,483	1,483	6
July			1,793	1,793	7
August			1,635	1,635	8
September			1,348	1,348	9
October			1,609	1,609	10
November			1,198	1,198	11
December			1,318	1,318	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>16,483</b>	<b>16,483</b>	
Less: Water sold				11,769	13
Volume pumped but not sold				4,714	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				296	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				296	19
Volume pumped but unaccounted for				4,418	20
Percent of water lost				27%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Cause of large loss is due to the installation of the booster station. Water loss should be back within an acceptable range next year.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				121	23
Date of maximum: 10/21/2002					24
Cause of maximum:					25
MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				17	26
Date of minimum: 1/2/2002					27
Total KWH used for pumping for the year				31,042	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
COUNTY FF VILLAGE LIMITS	1	192	15	225,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2	3	<b>1</b>
Location	1	2	2	<b>2</b>
Purpose	P	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE NORTHWEST	CRANE DEMING	CRANE DEMING	<b>5</b>
Year Installed	1964	2001	2001	<b>6</b>
Type	VERTICAL TURBINE	OTHER	OTHER	<b>7</b>
Actual Capacity (gpm)	175	295	500	<b>8</b>
Pump Motor or Standby Engine Mfr	US MENTOR	UNKNOWN	UNKNOWN	<b>9</b>
Year Installed	1964	2001	2001	<b>10</b>
Type	OTHER	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	15	5	25	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		4
			5
Year constructed	1964		6
			7
Primary material (earthen, steel, concrete, other)	CONCRETE		8
			9
Elevation difference in feet (See Headnote 3.)	40		10
			11
Total capacity in gallons (actual)	82,500		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		16
			17
Filters, type (gravity, pressure, other, none)	NONE		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	N		24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	6.000	12,231	120	0	0	12,351
P	D	6.000	3,219	60	0	0	3,279
M	D	8.000	3,853	0	0	0	3,853
P	D	8.000	3,891	3,000	0	0	6,891
P	D	10.000	0	2,000			2,000
<b>Total Within Municipality</b>			<b>23,194</b>	<b>5,180</b>	<b>0</b>	<b>0</b>	<b>28,374</b>
<b>Total Utility</b>			<b>23,194</b>	<b>5,180</b>	<b>0</b>	<b>0</b>	<b>28,374</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	178	16	0	0	194	22	1
M	1.000	11	0	0	0	11		2
M	2.000	1	0	0	0	1		3
<b>Total Utility</b>		<b>190</b>	<b>16</b>	<b>0</b>	<b>0</b>	<b>206</b>	<b>22</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	187	0	2	0	185	12	1
1.000	10	1	0	0	11	0	2
2.000	1	0	0	1	2	0	3
4.000	0	1			1		4
<b>Total:</b>	<b>198</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>199</b>	<b>12</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	150	27	0	3	0	5	185	1
1.000	0	10	0	1	0	0	11	2
2.000	0	0	0	1	0	1	2	3
4.000				1			1	4
<b>Total:</b>	<b>150</b>	<b>37</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>199</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	31	7	2		36	2
<b>Total Fire Hydrants</b>	<b>31</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>36</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	37
Number of distribution system valves end of year:	78
Number of distribution valves operated during year:	78

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Administrative and General Salaries (680) increase was due to the administrative costs related to the Community Development Block Grant. This is a nonrecurring expense and is expected to decrease in 2003.

Repairs of Water Plant(650) decreased because the water reservior was clean in 2001 but not in 2002.

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### Water Utility Plant in Service (Page W-08)

Additions to accounts 320, 321, 325 were part of the construction of a new booster station which was financed by a Community Development Block Grant and the utility.

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### Water Mains (Page W-15)

Main additions were financed by a Community Development Block Grant and the utility.

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### Water Services (Page W-16)

15 services additions were financed by a developers and 1 service addition was financed by the landowner. Costs capitalized for these additions were based on an estimate from the utility's engineers.

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### Meters (Page W-17)

Adjustment to 2" meter is to adjusted 2" meters to actual. Prior year report was incorrect.

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